



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 356 Dispur, Monday, 19th August, 2024, 28th Sravana, 1946 (S. E.)

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
EXCISE DEPARTMENT

**NOTIFICATION**

The 17th August, 2024

**No.453296/139.-** In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act XIV of 2000), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Excise Rules, 2016 hereinafter referred to as the principal Rules, namely:-

- Short title and commencement
1. (1) These rules may be called the Assam Excise (Amendment) Rules, 2024.  
(2) They shall come into force on the first day of September, 2024.
- Amendment of rule 19
2. In the principal Rules in rule 19, in sub-rule (a), in clause I, in the table, for Sl. (1), (2), (3), (4) and (5) the following shall be substituted, namely:-

“(1)	<b>Beer including Draught Beer</b>	(a) Containing alcohol upto 5% v/v and cost price range from 0 and above per bottles of 650 ml size or equivalent quantity.	0.57 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.22/- per bottle of 650 ml or equivalent quantity.  The Ad-valorem levy on draught beer shall be charged on the basis of its daily installed capacity @ Rs.33.85 per BL.
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		(b) Containing alcohol above 5% and cost price range from 0 and above per bottles of 650 ml size or equivalent quantity.	0.82 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.34/- per bottle of 650 ml or equivalent quantity.
(2)	<b>India Made Spirit</b> contained in <b>RUM</b> only.	<b>GENERAL BRAND (RUM only)</b>  For MRP not exceeding Rs.350/- per bottle of 750 ml or equivalent quantity.	1.05 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.117/- per bottle of 750 ml or equivalent quantity.
(3)	<b>India Made Spirit</b> contained in Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations excluding Rum.	<b>REGULAR BRAND</b>  For MRP not exceeding Rs.360/- per bottle of 750 ml or equivalent quantity.	1.21 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.144/- per bottle of 750 ml or equivalent quantity.
(4)	(a) <b>India Made Spirit</b> contained in Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations excluding Rum.  (b) <b>India Made Spirit</b> contained in <b>RUM</b> only.	<b>LUXURY BRAND</b>  (a) For MRP above Rs.360/- but not exceeding Rs.500/- per bottle of 750 ml or equivalent quantity.  (b) For MRP above Rs.350/- but not exceeding	(a) 1.08 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.166/- per bottle of 750 ml or equivalent quantity.

		Rs.500/- per bottle of 750 ml or equivalent quantity.	(b) 1.08 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.166/- per bottle of 750 ml or equivalent quantity.
(5)	<b>India Made Spirit</b> contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	<b>ELEGANT BRAND</b> For MRP above Rs.500/- but not exceeding Rs.700/- per bottle of 750 ml or equivalent quantity.	1.06 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.214/- per bottle of 750 ml or equivalent quantity."

Amendment of rule 54      3. In the principal Rules, in rule 54, in sub-rule (ii), in the table, in column 3, for entry in Sl. No.1, the words and figures "Rs.15/- per BL" shall be substituted.

Amendment of rule 484      4. In the principal Rules, in rule 484, in sub-rule (3), in the first line, for the words and figures, "Rs.80.00 (Rupees Eighty only)" appearing in between the words "fee of" and "per case", the words, figures and bracket "Rs. 40.00 (Rupees Forty only)" shall be substituted.

**RAKESH KUMAR,**

Commissioner & Secretary to the Government of Assam,  
Excise Department.